



General Assembly

January Session, 2013

Raised Bill No. 6480

LCO No. 2977



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

AN ACT DELAYING REVALUATION.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-62p of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective from passage and*
3 *applicable to assessment years commencing on or after October 1, 2012*):

4 (a) (1) Notwithstanding any provision of the general statutes, any
5 municipal charter, any special act or any home rule ordinance, any
6 municipality required to effect a revaluation of real property under
7 section 12-62 for the [2008, 2009 or 2010] 2012 or 2013 assessment year
8 shall not be required to effect a revaluation prior to the [2011] 2014
9 assessment year, provided any decision not to implement a revaluation
10 pursuant to this subsection is approved by the legislative body of such
11 municipality. The rate maker, as defined in section 12-131, in any
12 municipality that elects, pursuant to this subsection, not to implement
13 a revaluation may prepare new rate bills under the provisions of
14 chapter 204 in order to carry out the provisions of this subsection.

15 (2) Any required revaluation subsequent to any delayed revaluation

16 effected pursuant to subdivision (1) of this subsection shall be effected
17 in accordance with the provisions of section 12-62. Such subsequent
18 revaluation shall recommence at the point in the schedule required
19 pursuant to section 12-62 that the municipality was following prior to
20 such delay.

21 (b) (1) Notwithstanding any provision of the general statutes, any
22 municipal charter, any special act or any home rule ordinance, any
23 municipality that is currently in the process of phasing in a real
24 property assessment increase, or a portion of such increase, may
25 suspend such phase-in for a period of time, but not later than the
26 [2011] 2014 assessment year, provided any decision to suspend a
27 phase-in pursuant to this subsection is approved by the legislative
28 body of such municipality. The rate maker, as defined in section 12-
29 131, in any municipality that elects, pursuant to this subsection, to
30 suspend a phase-in may prepare new rate bills under the provisions of
31 chapter 204 in order to carry out the provisions of this subsection.

32 (2) Any required phase-in of a real property assessment increase
33 subsequent to any suspension of such phase-in pursuant to this
34 subsection shall recommence at the point at which such phase-in was
35 suspended, provided any municipality required, pursuant to section
36 12-62, to implement a revaluation prior to the completion of the phase-
37 in shall implement such revaluation as required.

38 (c) The assessor or board of assessors of any municipality that elects,
39 pursuant to subsection (a) of this section, not to implement a
40 revaluation of real property for the [2008] 2012 assessment year or,
41 pursuant to subsection (b) of this section, to suspend a phase-in of an
42 assessment increase for the [2008] 2012 assessment year, shall prepare
43 a revised grand list for said assessment year, which shall reflect the
44 assessments of real estate according to the grand list in effect for the
45 assessment year commencing October 1, [2007] 2011, subject only to
46 transfers of ownership, additions for new construction and reductions
47 for demolitions. Such assessor shall send notice of any increase in the

48 valuation of real estate over the valuation of such real estate as of
49 October 1, [2007] 2011, or notice of the valuation of any real estate that
50 is on the grand list to be effective for the October 1, [2008] 2012,
51 assessment year, but was not on such list in the prior assessment year,
52 to the last-known address of the person whose valuation is so affected,
53 and such person shall have the right to appeal such increase or
54 valuation during the next regular session of the board of assessment
55 appeals at which real estate appeals may be heard.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to assessment years commencing on or after October 1, 2012</i>	12-62p

Statement of Purpose:

To authorize municipalities required to effect a revaluation of property in the assessment year commencing October 1, 2012, to delay such assessment until the assessment year commencing October 1, 2014.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]